

UTAH COUNTY JOB DESCRIPTION

CLASS TITLE:	INTERNAL AUDITOR
CLASS CODE:	2013
FLSA STATUS:	EXEMPT
EFFECTIVE DATE:	AMENDED 4/30/08 (Revised 2/20/01 version)
DEPARTMENT:	CLERK/AUDITOR

JOB SUMMARY

Under general supervision of the elected County Auditor, audits the County's internal financial control systems to ensure a working system of checks and balances and makes recommendations for changes and improvements as needed and as required by GASB, and state and federal audit standards.

CLASS CHARACTERISTICS

This is a professional financial classification level responsible for auditing internal financial controls throughout the County and setting financial reporting formats.

ESSENTIAL FUNCTIONS

Conducts financial, compliance and operational audits, fiscal and administrative analyses, special management reviews, and/or other duties as requested by the County Auditor, the Board of County Commissioners, Financial Officer, County departments, and various intergovernmental agencies.

Examines the effectiveness of the County's various financial systems of internal control and makes written recommendations for improvement and reorganization as needed.

Identifies improper accounting or documentation and researches issues and makes recommendations to improve policies or procedures accordingly.

Ensures that a working system of internal checks and balances is in place for the County's financial functions including, but not limited to, the monitoring of signatory approval for time sheets, segregation of duties involving financial transactions such as collecting, receipting, and disbursement of funds and County property, the use of passwords to restrict access to authorized users, and appropriate documentation of financial transactions.

Maintains current documentation of all financial procedures used by County departments.

Provides technical advice, training, counsel, and assistance to County departments to ensure effective administration, compliance, and reporting for all accounting methods, processes, and procedures pursuant to GAAP, GASB, and federal and state regulations.

Reviews grant programs periodically to ensure that all fiscal requirements are met and that all parties perform their financial obligations under the grant.

Assists in the preparation of audit schedules, annual reports, financial statements, CAFR, and federal and state reporting.

Performs independent research and information studies.

Reports directly to the Financial Officer.

KNOWLEDGE, SKILLS, AND ABILITIES

Ability to maintain cooperative working relationships with those contacted in the course of work activities; Ability to communicate effectively in both oral and written form; Ability to use standard office equipment; Knowledge of

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computers and work-related computer applications including word processing, spreadsheet, and data analysis programs; Knowledge of principles and practices of budget development and administration; Knowledge of the basic principles of organizational research, financial analysis, general accounting, and fund accounting; Knowledge of the basic principles and practices of public administration; Knowledge of applicable laws, codes, and regulations; Knowledge of record keeping and bookkeeping practices and techniques; Skill in using correct spelling, grammar, and punctuation; Knowledge of basic supervisory principles and practices; Ability to work independently in determining work priorities, methods, and projects; Ability to complete assignments with minimum supervision; Ability to direct, prepare, and analyze complex reports, financial statements, budgets, grants, and other materials; Strong organizational and critical thinking skills; Skill in compiling budget documents for distribution; and Knowledge of changing governmental accounting standards including GASB and Federal Single Audit requirements.

PHYSICAL DEMANDS

Typically sit at a desk or table; Occasionally walk, stand, or stoop; Occasionally lift, carry, push, pull, or otherwise move objects weighing up to 20 pounds; and Work for sustained periods of time maintaining concentrated attention to detail.

Accommodation may be made for some of these physical demands for otherwise qualified individuals who require and request such accommodation.

WORKING CONDITIONS

Work is performed in an office, library, computer room, or other environmentally controlled room.

EDUCATION AND EXPERIENCE

Equivalent to a Bachelor's Degree in Accounting, Business, or a closely related field; and five (5) years of professional level work experience in auditing, accounting, and/or management review and assessment, of which two (2) years were in auditing.

LICENSING AND CERTIFICATION

Preference may be given to applicants who are a Certified Public Accountant, Certified Internal Auditor, Certified Information Systems Auditor, and/or Certified-Management Accountant. Incumbents are required to attend job-related continuing education courses to maintain the certification(s) held upon hire or achieved during County employment. Incumbent must possess a valid State of Utah driver's license.

This description lists the major duties and requirements of the job and is not all-inclusive. Incumbent(s) may be expected to perform job-related duties other than those contained in this document and may be required to have specific job-related knowledge and skills.